Ernie Fletcher Governor

LaJuana S. Wilcher, Secretary Environmental and Public Protection Cabinet

Christopher L. Lilly Commissioner Department of Public Protection



Commonwealth of Kentucky

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Gregory Coker Commissioner

October 27, 2005

Mr. Carroll F. Cogan President Brocklyn Utilities, LLC 1706 Bardstown Road Louisville, Kentucky 40205

> RE: Case No. 2004-00336 First Reminder Letter

Dear Mr. Cogan:

The Commission entered the enclosed Final Order in this case on December 22, 2004. It was ordered that "Within 10 days of the completion of the proposed transfer, Richmond Utilities shall file with the Commission the journal entry that it proposes to record the asset acquisition. The acquisition shall be recorded in accordance with the Uniform System of Accounts for Sewer Utilities." To date, this information has not been received. Ordering paragraph 1.d. of the enclosed Order describes how the journal entry is to be made. Please make the filing, referencing Case Number 2004-00336, not later than 15 days from the date of this letter.

If you have questions concerning this letter, please contact Chris Whelan of the Commission staff at (502) 564-3940, extension 233. Otherwise, please mail the required filing to Beth O'Donnell, Executive Director, **ATTN: Brenda Talley**, Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

Sincerely.

Michael F. Burford

Director

Division of Filings

/bt

Enclosure

